

Administrative Policy Manual Information

Information Security (APM 1.31)

The department's files and automated information systems contain confidential information. The security systems surrounding tax, motor vehicle, driver or nondriver records, and other records are designed to protect and preserve the confidentiality and integrity of information.

Authorization to access information is limited to those accounts or returns to which you are assigned. Do not access, research, or change your own records or those of a relative, friend, neighbor, co-worker, celebrity, well-known taxpayer, or any other taxpayer, unless authorized to do so as part of your official duties.

Do not access, research, or change any record in which you have a personal or financial interest, or any interest that is not related to your assigned duties. In the event of a conflict of interest, notify your supervisor.

Disclosing or accessing confidential information without authorization may result in immediate termination of employment as outlined in APM 2.06.

The complete text of federal laws, state laws, and administrative policies referred to in this Confidentiality Policy may be accessed on the department's intranet. If unable to access the intranet, e-mail Darlene.Robinett@dor.mo.gov for an electronic copy.



Confidentiality Policy

Employees of the Missouri Department of Revenue are required to comply with state and federal laws and administrative policies regarding confidentiality. While the administrative policies of the Department of Revenue specifically make reference to department "employees", the requirements for confidentiality are equally applicable to independent contractors, their employees, and other individuals or entities that work with the Department of Revenue or who otherwise may have access to information maintained by the department.

The state statutes, federal codes, and administrative policies cited herein exemplify the violations and penalties that you could face if you access or disclose confidential information without authorization. Please read the information included in this pamphlet and return the signed statement below to your supervisor.



*PLEASE SIGN PREVIOUS PAGE, DETACH,
AND RETURN TO YOUR SUPERVISOR IMMEDIATELY.*

*PLEASE SIGN NEXT PAGE, DETACH,
AND RETURN TO YOUR SUPERVISOR IMMEDIATELY.*

Tax Information Confidentiality

RSMo §32.057 - Confidentiality of Tax Returns

It is unlawful to inspect or divulge any information obtained by the department in connection with the administration of the tax laws of this state, except as authorized by law. Penalty: Any violation can result in a conviction of a class D felony.

IRC §7213 - Unlawful Disclosure of Information

It is unlawful for any person to willfully disclose to another person any Federal return or return information, except as authorized by this title. Penalty: Any violation shall be punishable upon conviction by a fine in any amount not exceeding \$5,000, or imprisonment of not more than five years, or both, together with the cost of prosecution.

IRC §7213A - Unlawful Inspection of Information

It is unlawful for any person to willfully inspect any Federal return or return information, except as authorized by this title. Penalty: Any violation shall be punishable upon conviction by a fine in any amount not exceeding \$1,000, or imprisonment of not more than one year, or both, together with the cost of prosecution.

IRC §7431 – Civil Damages for Unauthorized Disclosure or Inspection

Taxpayers may bring a civil action for damages in a federal district court against any person who inspects or discloses any Federal return or return information in an unauthorized manner. Penalty: The damages due a taxpayer (plaintiff) by the person (defendant) are the greater of: a) \$1,000 for each act of unauthorized inspection or disclosure, or b) the actual damages sustained by the plaintiff (including punitive damages due to gross negligence), plus the cost of action.

Motor Vehicle and Driver Record Confidentiality

Prohibition of release and use of certain personal information from State motor vehicle records

Personal information in a driver or nondriver record or motor vehicle registration is closed. The Department of Revenue, and any officer, employee, or contractor thereof, shall not knowingly disclose or make available personal or highly restricted personal information contained in driver or motor vehicle records to any person or entity except as permitted by law.

18 U.S.C. §2721 and RSMo §§32.090 and 32.091. See also, RSMo §§32.056 and 301.146.

Miscellaneous Record Confidentiality

The department is authorized to close, and has closed, various records. Such records relate to and include, but are not limited to: individually identifiable personnel information; testing and examination materials; sealed bids; software, programs, documentation, and access codes for electronic data processing; structural plans and security systems for department facilities, computers and telecommunications networks; and credit card numbers, personal identification numbers, digital certificates, physical and virtual keys, access codes, authorization codes, and the like. **See RSMo §610.021 and APM 1.20.**

If you have any questions regarding whether a record is confidential or the procedures for disposing of a record, contact your supervisor.



WHEREAS, in the course of its official business, the Missouri Department of Revenue receives and possesses certain information that is confidential pursuant to state and federal law; and,

WHEREAS, by virtue of my employment, statutory or contractual responsibilities, I may have access to the aforesaid confidential information,

NOW THEREFORE, I, _____, do solemnly swear and affirm that I shall abide by the laws of the State of Missouri,
(PRINT NAME)

including but not limited to Revised Statutes of Missouri (RSMo) §§32.056, 32.057, 32.090, 32.091, and 301.146 the laws of the United States of America, including but not limited to Internal Revenue Code (IRC) §§7213, 7213A, and 7431, and 18 United States Code (U.S.C.) §2721 and the duly promulgated regulations and policies of the Missouri Department of Revenue regarding authorized access to, and inspection and disclosure of, confidential information. I shall not reveal the condition or affairs of any individual, corporation, partnership, association, or of any other person, firm or institution, or any facts pertaining to same that may come to my knowledge by virtue of my official position, unless required by law to do so in the discharge of the obligations of my position. I understand that the unauthorized access or disclosure of confidential information may result in immediate termination of my employment and the imposition of criminal and civil penalties against me.



Signature

Date

Witness Signature